



**GENERAL SERVICES ADMINISTRATION**

**NATIONAL AERONAUTICS AND SPACE ADMINISTRATION**

[OMB Control No. 9000-0026; Docket No. 2022-0053; Sequence No. 13]

**Information Collection; Change Order Accounting and Notification of  
Changes**

**AGENCY:** Department of Defense (DOD), General Services  
Administration (GSA), and National Aeronautics and Space  
Administration (NASA).

**ACTION:** Notice and request for comments.

**SUMMARY:** In accordance with the Paperwork Reduction Act of  
1995, and the Office of Management and Budget (OMB)  
regulations, DoD, GSA, and NASA invite the public to  
comment on an extension concerning change order accounting  
and notification of changes. DoD, GSA, and NASA invite  
comments on: whether the proposed collection of information  
is necessary for the proper performance of the functions of  
Federal Government acquisitions, including whether the  
information will have practical utility; the accuracy of  
the estimate of the burden of the proposed information  
collection; ways to enhance the quality, utility, and  
clarity of the information to be collected; and ways to  
minimize the burden of the information collection on  
respondents, including the use of automated collection  
techniques or other forms of information technology. OMB  
has approved this information collection for use through  
October 31, 2022. DoD, GSA, and NASA propose that OMB

extend its approval for use for three additional years beyond the current expiration date.

**DATES:** DoD, GSA, and NASA will consider all comments received by **[Insert date 60 days after date of publication in the *Federal Register*.]**

**ADDRESSES:** DoD, GSA, and NASA invite interested persons to submit comments on this collection through <https://www.regulations.gov> and follow the instructions on the site. This website provides the ability to type short comments directly into the comment field or attach a file for lengthier comments. If there are difficulties submitting comments, contact the GSA Regulatory Secretariat Division at 202-501-4755 or [GSARegSec@gsa.gov](mailto:GSARegSec@gsa.gov).

**Instructions:** All items submitted must cite OMB Control No. 9000-0026, Change Order Accounting and Notification of Changes. Comments received generally will be posted without change to <https://www.regulations.gov>, including any personal and/or business confidential information provided. To confirm receipt of your comment(s), please check [www.regulations.gov](https://www.regulations.gov), approximately two-to-three days after submission to verify posting.

**FOR FURTHER INFORMATION CONTACT:** Zenaida Delgado, Procurement Analyst, at telephone 202-969-7207, or [zenaida.delgado@gsa.gov](mailto:zenaida.delgado@gsa.gov).

**SUPPLEMENTARY INFORMATION:**

**A. OMB control number, Title, and any Associated Form(s):**

9000-0026, Change Order Accounting and Notification of Changes

**B. Need and Uses**

This justification supports extension of the expiration date of OMB Control No. 9000-0026. This clearance covers the information that contractors must submit to comply with the Federal Acquisition Regulation (FAR) part 43 requirements as stated in the following clauses:

a. 52.243-4, Changes. For acquisitions for dismantling, demolition, or removal of improvements; and fixed-price construction contracts that exceed the simplified acquisition threshold (SAT), the contractor must assert its right to an adjustment under this clause within 30 days after receipt of a written change order or the furnishing of a written notice, by submitting to the contracting officer a written statement describing the general nature and amount of proposal, unless this period is extended by the Government. The written notice covers any other written or oral order (which includes direction, instruction, interpretation, or determination) from the contracting officer that causes a change. The contractor gives the contracting officer written notice stating (1) the date, circumstances, and source of the order and (2) that the contractor regards the order as a change order. The statement of proposal for adjustment may be included in the written notice.

b. 52.243-6, Change Order Accounting. The contracting officer may require change order accounting whenever the estimated cost of a change or series of related changes exceeds \$100,000. The contractor, for each change or series of related changes, shall maintain separate accounts, by job order or other suitable accounting procedure, of all incurred segregable, direct costs (less allocable credits) of work, both changed and not changed, allocable to the change. The contractor shall maintain these accounts until the parties agree to an equitable adjustment or the matter is conclusively disposed of under the Disputes clause. This requirement is necessary in order to be able to account properly for costs associated with changes in supply and research and development (R&D) contracts of significant technical complexity, if numerous changes are anticipated, or construction contracts if deemed appropriate by the contracting officer.

c. 52.243-7, Notification of Changes. The clause is available for use primarily in negotiated R&D or supply contracts for the acquisition of major weapon systems or principal subsystems. If the contract amount is expected to be less than \$1,000,000, the clause shall not be used, unless the contracting officer anticipates that situations will arise that may result in a contractor alleging that the Government has effected changes other than those

identified as such in writing and signed by the contracting officer. The contractor shall notify the Administrative Contracting Officer in writing if the contractor identifies any Government conduct (including actions, inactions, and written or oral communications) that the contractor regards as a change to the contract terms and conditions. This excludes changes identified as such in writing and signed by the contracting officer. On the basis of the most accurate information available to the contractor, the notice shall state—

- (1) The date, nature, and circumstances of the conduct regarded as a change;
- (2) The name, function, and activity of each Government individual and Contractor official or employee involved in or knowledgeable about such conduct;
- (3) The identification of any documents and the substance of any oral communication involved in such conduct;
- (4) In the instance of alleged acceleration of scheduled performance or delivery, the basis upon which it arose;
- (5) The particular elements of contract performance for which the Contractor may seek an equitable adjustment under this clause, including—
  - (i) What line items have been or may be affected by the alleged change;
  - (ii) What labor or materials or both have been or may be added, deleted, or wasted by the alleged change;

(iii) To the extent practicable, what delay and disruption in the manner and sequence of performance and effect on continued performance have been or may be caused by the alleged change;

(iv) What adjustments to contract price, delivery schedule, and other provisions affected by the alleged change are estimated; and

(6) The Contractor's estimate of the time by which the Government must respond to the Contractor's notice to minimize cost, delay or disruption of performance.

Contracting officers use the notices and information provided by contractors in response to a change notice to negotiate an equitable adjustment under the contract that may result from the change order.

### **C. Annual Burden**

Respondents & Recordkeepers: 2,611.

Total Annual Responses: 1,152.

Total Burden Hours: 9,238 (*1,152 reporting hours + 8,086 recordkeeping hours*)

OBTAINING COPIES: Requesters may obtain a copy of the information collection documents from the GSA Regulatory Secretariat Division, by calling 202-501-4755 or emailing [GSARegSec@gsa.gov](mailto:GSARegSec@gsa.gov). Please cite OMB Control No. 9000-0026, Change Order Accounting and Notification of Changes.

Janet Fry,  
Director,  
Federal Acquisition Policy Division,

Office of Governmentwide Acquisition Policy,  
Office of Acquisition Policy,  
Office of Governmentwide Policy.

**BILLING CODE: 6820-EP**

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